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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO.2328 OF 2006**
**IN**
**INCOME TAX APPEAL (LOD) NO.914 OF 2006**

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Kaikobad Byramjee & Sons Agency Pvt. Ltd. ..Respondent.

Mr.A.S.Rao with P.S.Sahadevan for appellant.

Mr.P.J.Pardiwala i/b. Mulla & Mulla C.B.& C.for respondent.

**CORAM : F.I.REBELLO AND**
**J.P.DEVADHAR, JJ.**

**DATED : 22ND OCTOBER, 2007.**

**P.C. :-**

. There is a delay of 399 days in preferring the appeal. There is affidavit in support of the Motion. The order of the I.T.A.T. dated 7/10/2004 was received by the CIT on 23/12/2004. Approval of the CIT was received on 11/4/2006. The due date fof filing the appeal was 22/4/2005. The file was handed over to Pantel Counsel on 13/4/2005. The draft appeal memo was received on 7/12/2005. The appeal was filed on 22/4/2006 (wrongly stated as 26/5/2005). There is no explanation whatsoever for the delay between 7/12/2005 and 26/5/2006. Considering the cause shown, in our opinion, the same would not amount to sufficient cause. Hence Motion is dismissed.

**(J.P.DEVADHAR, J.)** **(F.I.REBELL0, J.)**